## ABSTRACT OF THE DISCLOSURE

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A semiconductor device capable of compatibly suppressing a microloading effect (irregular etching) and over-etching also in formation of a fine contact hole requiring a high aspect ratio is obtained. semiconductor device comprises a first conductive part, an insulator film having an opening formed on the first conductive part and a second conductive part electrically connected with the first conductive part through the opening. The insulator film includes an upper insulator film and a lower insulator film, stacked/formed at least around a connection part between the first conductive part and the second conductive part, consisting of different materials. Thus, when employing a material having a higher etching selection ratio than the upper insulator film for the lower insulator film, the first conductive part is prevented from over-etching also when etching is performed through a high-concentration plasma device with which a high etching selection ratio of the first conductive part is hard to attain for suppressing a microloading effect (irregular etching).